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PART IV

Legislative measures and Rules thereunder.

NOTIFICATIONS.

Order No. P. 237—*Bangalore, dated the* 14*th July* 1934.

Ordered that the accompanying Regulation to provide for the imposition and collection of an Excise duty on Sugar which received the assent of His Highness the Maharaja, on the 10th day of July 1934, be published as Regulation No. II of 1934, in the *Mysore Gazette*, for general information.

S. Abdul Wajid,
Secretary to Government,
General Department.

REGULATION No. II OF 1934.

(*Received the assent of His Highness the Maharaja on the* 10*th day of July* 1934.)

A Regulation to provide for the imposition and collection of an Excise Duty on Sugar.

Whereas it is expedient to impose an excise duty on sugar produced in factories and to provide for the collection thereof:

It is hereby enacted as follows:—

Short Title and Extent.

1. (1) This Regulation may be called the Sugar (Excise Duty) Regulation, 1934.

(2) It extends to the whole of Mysore.

(3) It shall come into force from such date as may be notified by the Government in the *Official Gazette*.

Definitions.

2. In this Regulation, unless there is anything repugnant in the subject or context,—

(*a*) "factory" means any premises wherein or within the precincts of which, twenty or more workers are working or were working on any day of the preceding twelve months, and in any part of which any manufacturing process connected with the production of sugar is being carried on or is ordinarily carried on with the aid of power;

(*b*) "owner" includes any person expressly or impliedly authorised by the owner of a factory to be his agent in respect of such factory;

(*c*) "sugar" means any form of sugar containing more than ninety per cent of sucrose;

(*d*) "*khandsari* sugar" means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed; and

(*e*) "palmyra sugar" means sugar manufactured from jaggery obtained by boiling the juice of the palmyra palm.

Imposition of duty on sugar.

3. (1) A duty of excise shall be levied on all sugar produced in any factory in Mysore and either issued out of such factory or used within such factory in the manufacture of any commodity other than sugar after the coming into force of this Regulation, and shall be payable by the owner of the factory.

(2) The duty payable under sub-section (1) shall be at the following rates, namely:—

(*i*) on *khandsari* sugar at the rate of ten annas per cwt;

(*ii*) on all other sugar except palmyra sugar at the rate of one rupee and five annas per cwt;

(*iii*) on palmyra sugar at such rate, if any, as may be fixed in this behalf by the Government after such enquiry as it may think fit.

Recovery of duty with penalty.

4. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf

under this Regulation, it shall be deemed to be an arrear, and the Government may, in lieu thereof, recover any sum not exceeding double the amount of duty unpaid which it may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Regulation.

Issue of sugar from factory.

5. No person shall issue any sugar out of a factory, except in accordance with the provisions of rules made in that behalf under this Regulation, or, until such rules are made, in accordance with the general or special orders of the Government.

Power of Government to impose duty on sugar imported into Mysore.

6. The Government may, by notification in the *Official Gazette*, impose on sugar brought into Mysore from the territory of any State in India, a duty equivalent to the excise duty imposed by this Regulation on sugar produced in Mysore.

Penalty for issue of sugar from factory in contravention of section 5.

7. Whoever contravenes the provisions of section 5 shall be punishable with fine which may extend to two thousand rupees.

Penalty for evasion of duty or failure to supply information.

8. Whoever evades or attempts to evade the payment of any duty payable by him under this Regulation, or fails to supply any information which he is required by any rule made under this Regulation to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

Power of Courts to order forfeiture of sugar.

9. Any Court trying an offence under this Regulation may order that any sugar, together with the packages or coverings thereof, in respect of which the Court is satisfied that an offence under this Regulation has been committed, shall be forfeited to the Government.

Power of Government to make rules.

10. (1) The Government may, by notification in the *Official Gazette*, make rules to carry into effect the purposes and objects of this Regulation.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) provide for the assessment and collection of the duty and the authorities by whom functions under this Regulation are to be discharged, the issue of notices

requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(*b*) regulate the issue of sugar out of, or the use of sugar in the manufacture of commodities within any factory and provide for the appointment of officers of Government to supervise within any factory such issue or use;

(*c*) impose on the owners of factories, and on persons engaged in the sale of sugar, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(*d*) provide for the detention of sugar for the purpose of exacting the duty, the confiscation otherwise than under section 9 of sugar in respect of which breaches of the Regulation or rules have been committed, and the disposal of sugar so detained or confiscated;

(*e*) authorise and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of sugar; and

(*f*) authorise and regulate the composition of offences against or liabilities incurred under the Regulation and rules.

(3) In making any rule under this section, the Government may provide that a breach of the rule shall, where no other penalty is provided by this Regulation, be punishable with fine not exceeding two thousand rupees.

MIRZA M. ISMAIL,
Dewan.